

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2090 - SB 1979

March 4, 2011

SUMMARY OF BILL: Authorizes the disclosure of confidential tax information or tax returns to other state and federal authorities, if the tax information or tax returns are relevant to the requesting authority's functions, regardless of the existence of any reciprocal agreements.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Any increase in state expenditures to provide requested information to other state or federal authorities will not be significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc

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